



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: COLFAX MUNICIPAL WATER AND SEWER UTILITY

Principal Office: 613 MAIN STREET  
P.O. BOX 417  
COLFAX, WI 54730

For the Year Ended: DECEMBER 31, 2002

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



**TABLE OF CONTENTS**

<b>Schedule Name</b>	<b>Page</b>
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 <b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
 <b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19
 <b>SEWER OPERATING SECTION</b>	
Sewer Operating Revenues & Expenses	S-01

**TABLE OF CONTENTS**

<b>Schedule Name</b>	<b>Page</b>
<b>SEWER OPERATING SECTION</b>	
Sewage Operating Revenues	S-02
High Strength Contributors	S-03
Other Operating Revenues (Sewer)	S-04
Sewer Operation & Maintenance Expenses	S-05
Taxes (Acct. 408 - Sewer)	S-06
Sewer Utility Plant in Service	S-07
Sewer Services	S-09
Sewer Mains	S-10
Sewer Operating Section Footnotes	S-11

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** COLFAX MUNICIPAL WATER AND SEWER UTILITY**Utility Address:** 613 MAIN STREET

P.O. BOX 417

COLFAX, WI 54730

**When was utility organized?** 12/31/1959**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** JOHN JAHR**Title:** VILLAGE CLERK-TREASURER**Office Address:**

613 MAIN STREET

P.O. BOX 417

COLFAX, WI 54730

**Telephone:** (715) 962 - 3311**Fax Number:** (715) 962 - 3311**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:****Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** GREGORY LARSON**Title:** VILLAGE TRUSTEE**Office Address:**

613 MAIN STREET

P.O. BOX 417

COLFAX, WI 54730

**Telephone:** (715) 962 - 3311**Fax Number:****E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** ERIC M. DAVIDSON**Title:** SUPERVISOR**Office Address:** WJ BAUMAN ASSOCIATES, LTD.

1128 OAKRIDGE DRIVE

P.O. BOX 1225

EAU CLAIRE, WI 54702

**Telephone:** (715) 834 - 2001**Fax Number:** (715) 834 - 2774**E-mail Address:** ericdavidson@wjbcpa.com**Date of most recent audit report:** 2/19/2003**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 2002

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR MICHAEL R. BOYD**Title:** UTILITY SUPERINTENDENT**Office Address:**

613 MAIN STREET

P.O. BOX 417

COLFAX, WI 54730

**Telephone:** (715) 962 - 4441**Fax Number:** (715) 962 - 3311**E-mail Address:**

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**Name of utility commission/committee:**

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**Names of members of utility commission/committee:**

MR RICHARD JOHNSON

MR GREGORY LARSON

NR PAUL WITTROCK

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**Is sewer service rendered by the utility?** YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** 3/22/2002

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**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	291,129	298,684	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	123,415	133,911	<b>2</b>
Depreciation Expense (403)	68,406	66,248	<b>3</b>
Amortization Expense (404)	0	0	<b>4</b>
Taxes (408)	36,429	38,525	<b>5</b>
<b>Total Operating Expenses</b>	<b>228,250</b>	<b>238,684</b>	
<b>Net Operating Income</b>	<b>62,879</b>	<b>60,000</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>62,879</b>	<b>60,000</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Nonoperating Rental Income (418)	0	0	<b>8</b>
Interest and Dividend Income (419)	9,176	16,840	<b>9</b>
Miscellaneous Nonoperating Income (421)	0	0	<b>10</b>
<b>Total Other Income</b>	<b>9,176</b>	<b>16,840</b>	
<b>Total Income</b>	<b>72,055</b>	<b>76,840</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>11</b>
Other Income Deductions (426)	0	0	<b>12</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>72,055</b>	<b>76,840</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	1,960	2,500	<b>13</b>
Amortization of Debt Discount and Expense (428)	0		<b>14</b>
Amortization of Premium on Debt--Cr. (429)	0		<b>15</b>
Interest on Debt to Municipality (430)	0	0	<b>16</b>
Other Interest Expense (431)	0	0	<b>17</b>
Interest Charged to Construction--Cr. (432)			<b>18</b>
<b>Total Interest Charges</b>	<b>1,960</b>	<b>2,500</b>	
<b>Net Income</b>	<b>70,095</b>	<b>74,340</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	717,173	647,447	<b>19</b>
Balance Transferred from Income (433)	70,095	74,340	<b>20</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>21</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>22</b>
Appropriations of Surplus--Debit (436)	(39,768)	4,614	<b>23</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>24</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>827,036</b>	<b>717,173</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
INTEREST ON CASH INVESTMENTS - WATER UTILITY	2,607	4
INTEREST ON CASH INVESTMENTS - SEWER UTILITY	6,569	5
<b>Total (Acct. 419):</b>	9,176	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	0	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215	(39,768)	11
<b>Total (Acct. 436)--Debit:</b>	(39,768)	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	0	

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)	0				0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	182,718	0	108,411	0	<b>291,129</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	830				<b>830</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify: SEE SCHEDULE FOOTNOTE</b>			(84,355)		<b>(84,355)</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>181,888</b>	<b>0</b>	<b>24,056</b>	<b>0</b>	<b>205,944</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	3,310,120	3,171,519	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	875,034	844,860	<b>2</b>
<b>Net Utility Plant</b>	<b>2,435,086</b>	<b>2,326,659</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	1,662	2,077	<b>6</b>
Special Funds (125)	171,477	166,015	<b>7</b>
<b>Total Other Property and Investments</b>	<b>173,139</b>	<b>168,092</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	252,305	246,351	<b>8</b>
Temporary Cash Investments (132)	0		<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	30,226	66,043	<b>11</b>
Other Accounts Receivable (143)	31,845	0	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	151,536	78,991	<b>14</b>
Materials and Supplies (150)	6,609	10,937	<b>15</b>
Prepayments (165)	1,618	9,309	<b>16</b>
Other Current and Accrued Assets (170)	2,931	2,780	<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>477,070</b>	<b>414,411</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>3,085,295</b>	<b>2,909,162</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,312,811	1,312,811	<b>21</b>
Appropriated Earned Surplus (215)	36,545	76,311	<b>22</b>
Unappropriated Earned Surplus (216)	827,036	717,173	<b>23</b>
<b>Total Proprietary Capital</b>	<b>2,176,392</b>	<b>2,106,295</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	30,000	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other long-Term Debt (224)	100,000	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>100,000</b>	<b>30,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	3,506	7,197	<b>28</b>
Payables to Municipality (233)	75,158	37,391	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	960	500	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>79,624</b>	<b>45,088</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	729,279	727,779	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>3,085,295</b>	<b>2,909,162</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	1,856,826	1,453,294	0	0	<b>1</b>
Utility Plant Purchased or Sold (391)					<b>2</b>
Utility Plant in Process of Reclassification (392)					<b>3</b>
Utility Plant Leased to Others (393)					<b>4</b>
Property Held for Future Use (394)					<b>5</b>
Construction Work in Progress (395)					<b>6</b>
Utility Plant Acquisition Adjustments (396)					<b>7</b>
Other Utility Plant Adjustments (397)					<b>8</b>
<b>Total Utility Plant</b>	<b>1,856,826</b>	<b>1,453,294</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	312,699	562,335	0	0	<b>9</b>
<b>Total Accumulated Provision</b>	<b>312,699</b>	<b>562,335</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>1,544,127</b>	<b>890,959</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	295,677	549,183			<b>844,860</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	37,088	31,318			<b>68,406</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	477	(477)			<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>37,565</b>	<b>30,841</b>	<b>0</b>	<b>0</b>	<b>68,406</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	20,543	17,689			<b>38,232</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>20,543</b>	<b>17,689</b>	<b>0</b>	<b>0</b>	<b>38,232</b>	<b>19</b>
<b>Balance End of Year</b>	<b>312,699</b>	<b>562,335</b>	<b>0</b>	<b>0</b>	<b>875,034</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes	Yes				<b>21</b>
If yes, what is the rate?	2.04%	2.40%				<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

<b>Description (a)</b>	<b>Balance First of Year (b)</b>	<b>Additions During Year (c)</b>	<b>Deductions During Year (d)</b>	<b>Balance End of Year (e)</b>	
Nonregulated sewer plant	0	0		0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	6,609	10,937	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>6,609</b>	<b>10,937</b>	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT  
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<hr/>				
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
<hr/>				
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	1,312,811	<b>1</b>
<b>Changes during year (explain):</b>		
NONE		<b>2</b>
<b>Balance end of year</b>	<b>1,312,811</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Other Long-Term Debt (224)</b>					
PROMISSORY NOTE - SEWER EQUIPMENT	09/06/2002	09/06/2004	3.02%	100,000	1
<b>Total for Account 224</b>				<b><u>100,000</u></b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	34,435	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>34,435</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	1,617	7
PSC Remainder Assessment	258	8
<b>Other (explain):</b>		
PROPERTY TAX EQUIVALENT	32,560	9
<b>Total payments and other debits</b>	<b>34,435</b>	
<b>Balance end of year</b>	<b>0</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
SEWER MORTGAGE REVENUE BONDS	500	1,000	1,500	0	1
<b>Subtotal</b>	<b>500</b>	<b>1,000</b>	<b>1,500</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
PROMISSORY NOTE - SEWER DEPT.	0	960		960	3
<b>Subtotal</b>	<b>0</b>	<b>960</b>	<b>0</b>	<b>960</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>500</b>	<b>1,960</b>	<b>1,500</b>	<b>960</b>	



**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	381,153	0	0	346,626	0	<b>727,779</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	750			750		<b>1,500</b>	<b>2</b>
For Mains						<b>0</b>	<b>3</b>
<b>Other (specify):</b>							
NONE						<b>0</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>381,903</b>	<b>0</b>	<b>0</b>	<b>347,376</b>	<b>0</b>	<b>729,279</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	<b>6</b>

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
DEFERRED SEWER ASSESSMENTS TO BE PLACED ON FUTURE TAX ROLLS	1,662	2
<b>Total (Acct. 124):</b>	<b>1,662</b>	
<b>Special Funds (125):</b>		
BONDS AND SAVINGS ACCOUNTS - SEWER UTILITY	171,477	3
<b>Total (Acct. 125):</b>	<b>171,477</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	30,226	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>30,226</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	27,995	9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
RECYCLING FEES BILLED ON BEHALF OF THE MUNICIPALITY	3,850	11
<b>Total (Acct. 143):</b>	<b>31,845</b>	
<b>Receivables from Municipality (145):</b>		
PUBLIC FIRE PROTECTION CHARGES	126,524	12
DELINQUENT ACCOUNTS PLACED ON TAX ROLL	21,861	13
SPECIAL ASSESSMENTS (SEWER UTILITY ONLY) PLACED ON TAX ROLL	1,151	14
SANITARY SEWER CHARGE TO THE GENERAL FUND - 2001	2,000	15
<b>Total (Acct. 145):</b>	<b>151,536</b>	
<b>Prepayments (165):</b>		
PREPAID INSURANCE - WATER UTILITY	869	16
PREPAID INSURANCE - SEWER UTILITY	749	17
<b>Total (Acct. 165):</b>	<b>1,618</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Extraordinary Property Losses (182):</b>		
NONE		18
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		19
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
RECYCLING FEES - TO BE REMITTED	(327)	20
ALLOCATION OF GENERAL LIABILITY INSURANCE TO SEWER UTILITY	719	21
PROPERTY TAX EQUIVALENT	32,913	22
AMOUNTS OWED FOR 2002 PROJECT - UTILITY SHARE OF COST	3,975	23
2001 AMOUNTS OWED TO THE MUNICIPALITY	37,391	24
ALLOCATION OF ADDITIONAL WAGE AND BENEFIT COSTS TO UTILITY	487	25
<b>Total (Acct. 233):</b>	<b>75,158</b>	
<b>Other Deferred Credits (253):</b>		
NONE		26
<b>Total (Acct. 253):</b>	<b>0</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	1,850,378	0	1,390,441	0	<b>3,240,819</b>	<b>1</b>
Materials and Supplies	8,773	0	0	0	<b>8,773</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	304,188	0	555,759	0	<b>859,947</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	381,528	0	347,001	0	<b>728,529</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>1,173,435</b>	<b>0</b>	<b>487,681</b>	<b>0</b>	<b>1,661,116</b>	
Net Operating Income	41,509	0	21,370	0	<b>62,879</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>3.54%</b>	<b>N/A</b>	<b>4.38%</b>	<b>N/A</b>	<b>3.79%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	1,312,811	1
Appropriated Earned Surplus	56,428	2
Unappropriated Earned Surplus	772,104	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>2,141,343</b>	
<b>Net Income</b>		
Net Income	70,095	5
<b>Percent Return on Proprietary Capital</b>	<b>3.27%</b>	

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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**1. Acquisitions.**

NONE

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**2. Leaseholder changes.**

N/A

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**3. Extensions of service.**

ONLY ONE NEW SERVICE WAS ADDED, FOR WHICH A CZ-1 CHARGE WAS COLLECTED.

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**4. Estimated changes in revenues due to rate changes.**

NONE

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**5. Obligations incurred or assumed, excluding commercial paper.**

NONE OTHER THAN A NOTE PAYABLE FOR SEWER EQUIPMENT PURCHASED - SEE PAGE F-14.

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**6. Formal proceedings with the Public Service Commission.**

NONE

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**7. Any additional matters.**

EFFECTIVE 3/22/02, THE SEWER UTILITY WAS APPROVED FOR DEREGULATION BY THE WISCONSIN PUBLIC SERVICE COMMISSION. SEE VARIOUS NOTATIONS OF THIS EVENT IN THE FINANCIAL, WATER AND SEWER OPERATING SECTIONS.

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## FINANCIAL SECTION FOOTNOTES

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### Income Statement Account Details (Page F-02)

THE \$39,768 RELATES TO A CHANGE IN THE APPROPRIATED RETAINED EARNINGS OF THE SEWER UTILITY FROM FROM 2001 TO 2002.

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### Revenues Subject to Wisconsin Remainder Assessment (Page F-04)

PURSUANT TO A LETTER FROM THE WISCONSIN PSC, WHICH IS DATE STAMPED 3/22/02, THE SEWER UTILITY BECAME DEREGULATED ON 3/23/02. THEREFORE THE SEWER UTILITY REVENUES SUBJECT TO REMAINDER ASSESSMENT WERE COMPUTED AS FOLLOWS:

TOTAL OPERATING REVENUES:    \$108,411

81 DAYS OUT OF

365 DAYS OPERATED AS A

REGULATED UTILITY =                      X    22.19%

=    \$24,056 - AMOUNT SUBJECT TO REMAINDER ASSESSMENT.

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### Interest Accrued (Acct. 237) (Page F-16)

THE SEWER MORTGAGE REVENUE BONDS WERE PAID IN FULL DURING 2002, THEREFORE THERE IS NO END OF THE YEAR INTEREST ACCRUAL FOR INTEREST EXPENSE ON BONDS.

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### Balance Sheet End-of-Year Account Balances (Page F-18)

ACCOUNT 143 - NON-REGULATED SEWER ACCOUNTS RECEIVABLE - AT YEAR END, ALL THE SEWER UTILITY ACCOUNTS RELATE TO NON-REGULATED SEWER UTILITY BALANCES.

ACCOUNT 233 - THE \$37,391 WILL BE REPAYED IN MARCH OR APRIL OF 2002 AND IS THEREFORE A CURRENT LIABILITY.

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

July 30, 2003, Mike Boyd called. 6" meters were tested in 2002 and will be tested in 2003. ele

July 24, 2003

Mr. John Jahr, Village Clerk-Treasurer  
Colfax Municipal Water and Sewer Utility  
P.O. Box 417  
Colfax, WI 54730-0417

2002 Analytical Review DWCCA-1270-ELE

Dear Mr. Jahr:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions only the following comments:

1. An amount is reported on Page F-18, Account 233 as a 2001 liability. A footnote to that schedule indicates that the amount will be repaid in March or April of 2002 and therefore is a current liability. It appears the year 2002 is an error and it was meant to be repaid in 2003 (since if it was repaid in 2002, the amount would no longer appear in the 2002 report). Regardless, we have noted the amount is to be repaid, which is appropriate, and will not appear in the 2003 annual report.

2. A footnote to Page F-4 indicates the sewer utility was deregulated in March of 2002. We noted you pro-rated the sewer's share of remainder assessment revenues for the regulated portion of 2002 and we appreciate your attention to this matter. In the future, if the utility has combined books, the sewer plant, income, expenses, accounts receivable, etc. would all be reclassified and reported as non-utility amounts on the annual report. If the sewer department will have separate books, the sewer dollars should all be removed from the water books and a footnote explaining how the sewer dollars were allocated to the sewer books should be provided in the 2003 annual report. A sewer operating section should not be completed. If the sewer department wishes, they may complete a "nonregulated sewer operating section" for the 2003 annual report.

3. We noted on page W-17 that the three 6-inch meters were not tested. They have not been tested since 1999. A note to this schedule indicates they will be tested "in the future". Meters 6-inches and larger that are in use should be tested annually. If these meters are in use, please make every effort to test them annually. If they are not in use (or used very infrequently), please footnote the Meters schedule to that effect in the future.

In addition, you may receive additional inquiries from our office regarding



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## FINANCIAL SECTION FOOTNOTES

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your annual report during a rate case, construction authorization, or other Commission reviews.

Thank you for your efforts in preparing your 2002 annual report. We are closing the review of your 2002 annual report. . If you have any questions, please feel free to contact me at (608) 266-3768 or by e-mail at elaine.engelke@psc.state.wi.us.

Sincerely,

Elaine Engelke  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

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Colfaxdoc

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### Identification and Ownership (Page iv)

ON MARCH 23, 2002, THE PUBLIC SERVICE COMMISSION APPROVED DEREGULATION OF THE SEWER UTILITY. THE SEWER UTILITY'S ACCOUNTS ARE STILL COMBINED WITH THE WATER UTILITY IN A JOINT ACCOUNT AND FOR SIMPLICITY, THE SEWER UTILITY'S OPERATIONS WERE REPORTED AS IF IT WERE REGULATED FOR THE ENTIRE YEAR. THESE ARE REPORTED IN THE SEWER OPERATING SECTION.

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	180,542	1
<b>Total Sales of Water</b>	<b>180,542</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	1,346	2
Other Water Revenues (474)	830	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>2,176</b>	
<b>Total Operating Revenues</b>	<b>182,718</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	42,670	5
General Operating Expenses (680-690)	27,016	6
<b>Total Operation and Maintenance Expenses</b>	<b>69,686</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	37,088	7
Amortization Expense (404)	0	8
Taxes (408)	34,435	9
<b>Total Other Operating Expenses</b>	<b>71,523</b>	
<b>Total Operating Expenses</b>	<b>141,209</b>	
<b>NET OPERATING INCOME</b>	<b>41,509</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	2	102	514	1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>2</b>	<b>102</b>	<b>514</b>	
Metered Sales to General Customers (461)				
Residential	369	18,263	77,980	4
Commercial	61	6,151	22,335	5
Industrial	3	2,404	4,530	6
<b>Total Metered Sales to General Customers (461)</b>	<b>433</b>	<b>26,818</b>	<b>104,845</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		63,262	8
Other Sales to Public Authorities (464)	10	3,466	11,921	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>446</b>	<b>30,386</b>	<b>180,542</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	63,262	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>63,262</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,346	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>1,346</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	830	7
<b>Other (specify):</b>		
NONE		8
<b>Total Other Water Revenues (474)</b>	<b>830</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		9
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	13,894	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	6,519	3
Chemicals (630)	5,492	4
Supplies and Expenses (640)	13,673	5
Repairs of Water Plant (650)	2,376	6
Transportation Expenses (660)	716	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>42,670</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	7,385	8
Office Supplies and Expenses (681)	1,213	9
Outside Services Employed (682)	3,730	10
Insurance Expense (684)	3,142	11
Employees Pensions and Benefits (686)	11,050	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	496	14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>27,016</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>69,686</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		32,913	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		353	2
<b>Net property tax equivalent</b>		<b>32,560</b>	
Social Security		1,617	3
PSC Remainder Assessment		258	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>34,435</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dunn				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.223399				3
County tax rate	mills		7.700776				4
Local tax rate	mills		11.556773				5
School tax rate	mills		7.202399				6
Voc. school tax rate	mills		2.015108				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>28.698455</b>				10
Less: state credit	mills		1.318026				11
<b>Net tax rate</b>	mills		<b>27.380429</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>11.556773</b>				14
<b>Combined School Tax Rate</b>	mills		<b>9.217507</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>20.774280</b>				17
<b>Total Tax Rate</b>	mills		<b>28.698455</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.723881</b>				19
<b>Total tax net of state credit</b>	mills		<b>27.380429</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>19.820185</b>				21
Utility Plant, Jan. 1	\$	<b>1,843,931</b>	1,843,931				22
Materials & Supplies	\$	<b>10,937</b>	10,937				23
<b>Subtotal</b>	\$	<b>1,854,868</b>	<b>1,854,868</b>				24
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>1,854,868</b>	<b>1,854,868</b>				26
Assessment Ratio	dec.		0.895258				27
<b>Assessed Value</b>	\$	<b>1,660,585</b>	<b>1,660,585</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>19.820185</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>32,913</b>	<b>32,913</b>				30
Tax Equivalent per 1994 PSC Report	\$	14,852					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>32,913</b>					34



**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	8,403		4
Structures and Improvements (311)	23,223		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	122,480		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>154,106</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	17,682		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	77,581		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,228		20
<b>Total Pumping Plant</b>	<b>97,491</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	4,722		23
<b>Total Water Treatment Plant</b>	<b>4,722</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	555		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			8,403	4
Structures and Improvements (311)			23,223	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			122,480	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>154,106</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			17,682	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			77,581	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,228	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>97,491</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			4,722	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>4,722</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			555	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	439,131		26
Transmission and Distribution Mains (343)	812,809	21,377	27
Fire Mains (344)	0		28
Services (345)	179,956	8,103	29
Meters (346)	39,763		30
Hydrants (348)	91,252	3,459	31
Other Transmission and Distribution Plant (349)	1,466		32
<b>Total Transmission and Distribution Plant</b>	<b>1,564,932</b>	<b>32,939</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	522		35
Computer Equipment (372.1)	4,585		36
Transportation Equipment (373)	12,231		37
Other General Equipment (379)	5,341	500	38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>22,679</b>	<b>500</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,843,930</b>	<b>33,439</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>1,843,930</b>	<b>33,439</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			<b>439,131</b>	<b>26</b>
Transmission and Distribution Mains (343)	16,048		<b>818,138</b>	<b>27</b>
Fire Mains (344)			<b>0</b>	<b>28</b>
Services (345)	3,191		<b>184,868</b>	<b>29</b>
Meters (346)			<b>39,763</b>	<b>30</b>
Hydrants (348)	1,304		<b>93,407</b>	<b>31</b>
Other Transmission and Distribution Plant (349)			<b>1,466</b>	<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>20,543</b>	<b>0</b>	<b>1,577,328</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)			<b>0</b>	<b>33</b>
Structures and Improvements (371)			<b>0</b>	<b>34</b>
Office Furniture and Equipment (372)			<b>522</b>	<b>35</b>
Computer Equipment (372.1)			<b>4,585</b>	<b>36</b>
Transportation Equipment (373)			<b>12,231</b>	<b>37</b>
Other General Equipment (379)			<b>5,841</b>	<b>38</b>
Other Tangible Property (390)			<b>0</b>	<b>39</b>
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>23,179</b>	
<b>Total utility plant in service directly assignable</b>	<b>20,543</b>	<b>0</b>	<b>1,856,826</b>	
Common Utility Plant Allocated to Water Department			<b>0</b>	<b>40</b>
<b>Total utility plant in service</b>	<b>20,543</b>	<b>0</b>	<b>1,856,826</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			3,160	3,160	1
February			2,839	2,839	2
March			3,093	3,093	3
April			3,011	3,011	4
May			3,325	3,325	5
June			3,769	3,769	6
July			3,872	3,872	7
August			3,311	3,311	8
September			3,144	3,144	9
October			3,188	3,188	10
November			2,860	2,860	11
December			2,918	2,918	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>38,490</b>	<b>38,490</b>	
Less: Water sold				30,386	13
Volume pumped but not sold				8,104	14
Volume sold as a percent of volume pumped				79%	15
Volume used for water production, water quality and system maintenance				850	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				850	19
Volume pumped but unaccounted for				7,254	20
Percent of water lost				19%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				369	23
Date of maximum: 10/11/2002					24
Cause of maximum:					25
FAILURE OF WELL CONTROLS CAUSED CONTINUOUS PUMPING.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				2	26
Date of minimum: 11/7/2002					27
Total KWH used for pumping for the year				87,947	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
609 MAIN STREET	#1	233	10	345,600	Yes	<b>1</b>
890 HIGH STREET	#2	207	12	345,600	Yes	<b>2</b>
119 SOUTH MAIN STREET	#3	240	12	468,000	Yes	<b>3</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	#1	#2	#2 STANDBY	<b>1</b>
Location	#1	#2	#2	<b>2</b>
Purpose	P	P	S	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	J-LINE	J-LINE	UNKNOWN	<b>5</b>
Year Installed	1996	1996	1959	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	<b>7</b>
Actual Capacity (gpm)	240	250	240	<b>8</b>
Pump Motor or Standby Engine Mfr	FRANKLIN	FRANKLIN	GM ROGERS	<b>10</b>
Year Installed	1996	1996	2000	<b>11</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>12</b>
Horsepower	20	20	20	<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	#3			<b>14</b>
Location	#3			<b>15</b>
Purpose	P			<b>16</b>
Destination	D			<b>17</b>
Pump Manufacturer	FAIRBANKS			<b>18</b>
Year Installed	1984			<b>19</b>
Type	CENTRIFUGAL			<b>20</b>
Actual Capacity (gpm)	325			<b>21</b>
Pump Motor or Standby Engine Mfr	U.S.			<b>23</b>
Year Installed	1984			<b>24</b>
Type	ELECTRIC			<b>25</b>
Horsepower	40			<b>26</b>



**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification number or name	PEDESPHERE		<b>1</b>
<b>RESERVOIRS, STANDPIPES</b>			<b>2</b>
<b>OR ELEVATED TANKS</b>			<b>3</b>
Type: R (reservoir), S (standpipe)			<b>4</b>
or ET (elevated tank)	ET		<b>5</b>
Year constructed	1996		<b>6</b>
Primary material (earthen, steel, concrete, other)	STEEL		<b>7</b>
Elevation difference in feet			<b>9</b>
(See Headnote 3.)	150		<b>10</b>
Total capacity in gallons (actual)	150,000		<b>11</b>
<b>WATER TREATMENT PLANT</b>			<b>12</b>
Disinfection, type of equipment			<b>13</b>
(gas, liquid, powder, other)			<b>14</b>
Points of application			<b>15</b>
(wellhouse, central facilities, booster station, other)			<b>16</b>
Filters, type (gravity, pressure, other, none)			<b>17</b>
Rated capacity of filter plant			<b>18</b>
(m.g.d.) (note: 1,200,000 gal/day			<b>20</b>
= 1.2 m.g.d.)			<b>21</b>
Is a corrosion control chemical			<b>22</b>
used (yes, no)?	Y		<b>23</b>
Is water fluoridated (yes, no)?	N		<b>24</b>
			<b>25</b>

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
P	D	1.000	500	0	0	0	500
M	D	2.000	1,402	0	0	0	1,402
A	D	4.000	3,193	0	0	0	3,193
M	D	4.000	6,534	0	0	0	6,534
M	D	6.000	19,108	38	38	0	19,108
P	D	6.000	26	0	0	0	26
M	D	8.000	19,009		963	0	18,046
P	D	8.000	438	963	0	0	1,401
M	D	10.000	488	0	0	0	488
<b>Total Within Municipality</b>			<b>50,698</b>	<b>1,001</b>	<b>1,001</b>	<b>0</b>	<b>50,698</b>
<b>Total Utility</b>			<b>50,698</b>	<b>1,001</b>	<b>1,001</b>	<b>0</b>	<b>50,698</b>

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	421	1	0	0	422		1
M	1.000	18	0	0	0	18		2
M	1.250	1	0	0	0	1		3
M	1.500	1	0	0	0	1		4
M	2.000	7	0	0	0	7		5
M	3.000	2	0	0	0	2		6
M	4.000	1	0	0	0	1		7
<b>Total Utility</b>		<b>451</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>452</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	462	0	0	0	462	11	1
1.000	22	0	0	0	22	0	2
1.250	1	0	0	0	1	0	3
1.500	1	0	0	0	1	0	4
2.000	9	0	0	0	9	0	5
3.000	2	0	0	0	2	0	6
4.000	1	0	0	0	1	0	7
6.000	3	0	0	0	3	0	8
<b>Total:</b>	<b>501</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>501</b>	<b>11</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	367	46	3	5	0	41	462	1
1.000	1	15	0	2	0	4	22	2
1.250	0	1	0	0	0	0	1	3
1.500	0	1	0	0	0	0	1	4
2.000	1	2	1	3	0	2	9	5
3.000	0	0	0	2	0	0	2	6
4.000	0	0	0	1	0	0	1	7
6.000	0	0	0	3	0	0	3	8
<b>Total:</b>	<b>369</b>	<b>65</b>	<b>4</b>	<b>16</b>	<b>0</b>	<b>47</b>	<b>501</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	70	3	1		72	2
<b>Total Fire Hydrants</b>	<b>70</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>72</b>	
<b>Flushing Hydrants</b>						
	7				7	3
<b>Total Flushing Hydrants</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year**

Number of hydrants operated during year:	71
Number of distribution system valves end of year:	109
Number of distribution valves operated during year:	40

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

ACCOUNT 640 - THIS ACCOUNT IS UP BY \$10,819 DUE TO THE FOLLOWING:

1) AUDIT ADJUSTMENT TO REMOVE \$5,930 IN METERS FROM THE INVENTORY (ACCOUNT 150).

2) TWO LARGE INVOICES FOR WATER TESTING TOTALING \$4,430.30 IN 2002.

THE OTHER AMOUNTS IN THIS EXPENSE CATEGORY WERE CONSISTENT WITH PRIOR YEAR AMOUNTS.

ACCOUNT 650 - REPAIRS IS DOWN BY \$16,269 DUE TO THE FACT THAT THE PRIOR YEAR EXPENSE CONTAINED COSTS ASSOCIATED WITH SEVERAL WATER LEAKS.

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### Taxes (Acct. 408 - Water) (Page W-06)

THE REMAINDER ASSESSMENT WAS ALLOCATED TO THE SEWER DEPARTMENT BASED ON THE PROPORTION OF TOTAL SEWER UTILITY REVENUES TO TOTAL REVENUES APPLICABLE TO THE 81 DAYS THAT THE SEWER UTILITY WAS REGULATED (1/1/02 TO 3/22/02). THEREFORE \$23 OF THE TOTAL REMAINDER ASSESSMENT OF \$281 WAS ALLOCATED AS AN EXPENSE OF THE SEWER UTILITY.

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### Water Utility Plant in Service (Page W-08)

ACCOUNTS 343, 345 AND 348 - THESE ARE AMOUNTS CAPITALIZED AND REMOVED PURSUANT TO THE PARK STREET UTILITY AND STREET IMPROVEMENT PROJECT. THESE ARE THE ALLOCABLE COSTS OF THE TOTAL PROJECT TO THE WATER UTILITY ALONG WITH A RETIREMENT OF THE BOOK COST AT AVERAGE CPR UNIT COST AS OF 1/1/02 FOR THE QUANTITIES REPLACED.

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### Water Mains (Page W-15)

THIS RELATES TO THE PARK DRIVE UTILITY IMPROVMENT PROJECT AND THIS IS THE PIPE REPLACED. NO NEW SERVICES WERE ADDED RELATIVE TO THESE COSTS.

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### Water Services (Page W-16)

ONLY ONE SERVICE WAS ADDED DURING THE YEAR, AND A PROPER CZ-1 CHARGE WAS MADE TO THE USER. THE SERVICE WAS ALREADY STUBBED IN TO THE USER'S CURB STOP, SO NO CAPITALIZED COSTS WERE INCURRED WITH THE ADDITION OF THIS NEW SERVICE. THE COSTS ADDED AND REMOVED RELATE TO IMPROVEMENTS TO SERVICES (VALVES AND VALVE BOXES) OF USERS ON PARK STREET AND NO NEW SERVICES WERE ADDED NOR WERE ANY EXISTING SERVICES REMOVED RELATIVE TO THIS PROJECT.

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### Meters (Page W-17)

THE 2" RESIDENTIAL METER IS A SERVICE IN A TRAILER PARK AND WILL BE RECLASSIFIED TO COMMERCIAL BY THE UTILITY IN 2003.

THE VILLAGE WILL TEST THE THREE 6" METERS IN SERVICE IN THE FUTURE.

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### Hydrants and Distribution System Valves (Page W-18)

THE UTILITY WILL COMPLY WITH THIS REQUIREMENT IN THE FUTURE.

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**SEWER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sewage Operating Revenues</b>		
Sewage Operating Revenues (621-626)	106,853	1
<b>Total Sewage Operating Revenues</b>	<b>106,853</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (631)	1,232	2
Servicing of Customers Laterals (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	326	5
Miscellaneous Operating Revenues (635)	0	6
Amortization of Construction Grants (636)	0	7
<b>Total Other Operating Revenues</b>	<b>1,558</b>	
<b>Total Operating Revenues</b>	<b>108,411</b>	
<b>Operation and Maintenance Expenses</b>		
Operation Expenses (820-829)	23,556	8
Maintenance Expenses (831-834)	4,594	9
Customer Accounting & Collection Expenses (840-843)	6,646	10
Administrative and General Expenses (850-857)	18,933	11
<b>Total Operation and Maintenance Expenses</b>	<b>53,729</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	31,318	12
Amortization Expense (404)	0	13
Taxes (408)	1,994	14
<b>Total Other Operating Expenses</b>	<b>33,312</b>	
<b>Total Operating Expenses</b>	<b>87,041</b>	
<b>NET OPERATING INCOME</b>	<b>21,370</b>	

**SEWAGE OPERATING REVENUES**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sewage Operating Revenues</b>				
Flat Rate Service to General Customers (621)				
Residential Revenues	3,698	18,263	75,131	1
Commercial Revenues	61	6,151	21,373	2
Industrial Revenues	3	2,404	506	3
Revenues from Public Authorities	11	3,466	9,843	4
<b>Total Flat Rate Service to General Customers (621)</b>	<b>3,773</b>	<b>30,284</b>	<b>106,853</b>	
Measured Service to General Customers (622)				
Residential Revenues				5
Commercial Revenues				6
Industrial Revenues				7
Revenues from Public Authorities				8
<b>Total Measured Service to General Customers (622)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
<b>Total Sewage Operating Revenues</b>	<b>3,773</b>	<b>30,284</b>	<b>106,853</b>	



**HIGH STRENGTH CONTRIBUTORS**

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
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NONE

**OTHER OPERATING REVENUES (SEWER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Customers Forfeited Discounts (631):</b>		
Customer late payment charges	1,232	1
<b>Other (specify):</b>		
NONE		2
<b>Total Customers Forfeited Discounts (631)</b>	<u>1,232</u>	
<b>Servicing of Customers Laterals (632):</b>		
NONE		3
<b>Total Servicing of Customers Laterals (632)</b>	<u>0</u>	
<b>Sale of Fertilizer (633):</b>		
NONE		4
<b>Total Sale of Fertilizer (633)</b>	<u>0</u>	
<b>Rent from Sewerage Property (634):</b>		
RENT FOR USE OF SEWER JETTER	326	5
<b>Total Rent from Sewerage Property (634)</b>	<u>326</u>	
<b>Miscellaneous Operating Revenues (635):</b>		
NONE		6
<b>Total Miscellaneous Operating Revenues (635)</b>	<u>0</u>	
<b>Amortization of Construction Grants (636):</b>		
NONE		7
<b>Total Amortization of Construction Grants (636)</b>	<u>0</u>	

**SEWER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>OPERATION EXPENSES</b>		
Supervision and Labor (820)	13,754	1
Power and Fuel for Pumping (821)	4,056	2
Power and Fuel for Aeration Equipment (822)		3
Chlorine (823)		4
Phosphorous Removal Chemicals (824)		5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)		7
Other Operating Supplies and Expenses (827)	5,015	8
Transportation Expenses (828)	731	9
Rents (829)		10
<b>Total Operation Expenses</b>	<b>23,556</b>	
<b>MAINTENANCE EXPENSES</b>		
Maintenance of Sewage Collection System (831)	2,560	11
Maintenance of Collection System Pumping Equipment (832)	180	12
Maintenance of Treatment and Disposal Plant Equipment (833)	1,567	13
Maintenance of General Plant Structures and Equipment (834)	287	14
<b>Total Maintenance Expenses</b>	<b>4,594</b>	
<b>CUSTOMER ACCOUNTING &amp; COLLECTION EXPENSES</b>		
Billing, Collecting and Accounting (840)	6,646	15
Flat Rate Inspections (841)	0	16
Meter Reading (842)	0	17
Uncollectible Accounts (843)	0	18
<b>Total Customer Accounting &amp; Collection Expenses</b>	<b>6,646</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (850)	739	19
Office Supplies and Expenses (851)	1,121	20
Outside Services Employed (852)	3,857	21
Insurance Expense (853)	1,097	22
Employees Pensions and Benefits (854)	11,050	23

**SEWER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Regulatory Commission Expenses (855)	162	<b>24</b>
Miscellaneous General Expenses (856)	907	<b>25</b>
Rents (857)		<b>26</b>
<b>Total Administrative and General Expenses</b>	<b>18,933</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>53,729</b>	

**TAXES (ACCT. 408 - SEWER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Social Security	BASED ON WAGES	1,618	<b>1</b>
Local and School Tax Equivalent on Meters Charged by Water Department		353	<b>2</b>
PSC Remainder Assessment	ALLOCATED BASED ON REVENUES	23	<b>3</b>
Other (specify): NONE			<b>4</b>
<b>Total tax expense</b>		<b>1,994</b>	

**SEWER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	52,568		6
Collecting Mains and Accessories (313)	322,278	21,503	7
Interceptor Mains and Accessories (314)	8,680		8
Force Mains (315)	0		9
Other Collecting System Equipment (316)	100,118		10
<b>Total Collection System</b>	<b>483,644</b>	<b>21,503</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)	5,287		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	11,541		14
Other Power Pumping Equipment (324)	21,679	113,962	15
Miscellaneous Pumping Equipment (325)	0		16
<b>Total Collection System Pumping Installations</b>	<b>38,507</b>	<b>113,962</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)	100,100		17
Structures and Improvements (331)	515,840		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	0		20
Secondary Treatment Equipment (334)	0		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	0		25
Flow Metering and Monitoring Equipment (339)	0		26
Outfall Sewer Pipes (340)	0		27

**SEWER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			52,568	6
Collecting Mains and Accessories (313)	9,689		334,092	7
Interceptor Mains and Accessories (314)			8,680	8
Force Mains (315)			0	9
Other Collecting System Equipment (316)			100,118	10
<b>Total Collection System</b>	<b>9,689</b>	<b>0</b>	<b>495,458</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>				
Land and Land Rights (320)			5,287	11
Structures and Improvements (321)			0	12
Receiving Wells (322)			0	13
Electric Pumping Equipment (323)			11,541	14
Other Power Pumping Equipment (324)			135,641	15
Miscellaneous Pumping Equipment (325)			0	16
<b>Total Collection System Pumping Installations</b>	<b>0</b>	<b>0</b>	<b>152,469</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>				
Land and Land Rights (330)			100,100	17
Structures and Improvements (331)			515,840	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)			0	20
Secondary Treatment Equipment (334)			0	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			0	23
Sludge Treatment and Disposal Equipment (337)			0	24
Plant Site Piping (338)			0	25
Flow Metering and Monitoring Equipment (339)			0	26
Outfall Sewer Pipes (340)			0	27

**SEWER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Other Treatment and Disposal Plant Equipment (341)	12,018		28
<b>Total Treatment and Disposal Plant</b>	<b>627,958</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	125,353		30
Office Furniture and Equipment (372)	243		31
Computer Equipment (372.1)	1,815		32
Transportation Equipment (373)	12,230		33
Other General Equipment (379)	37,839	7,929	34
Other Tangible Property (390)	0		35
<b>Total General Plant</b>	<b>177,480</b>	<b>7,929</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,327,589</b>	<b>143,394</b>	
Common Utility Plant Allocated to Sewer Department	0		36
<b>Total utility plant in service</b>	<b>1,327,589</b>	<b>143,394</b>	



**SEWER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>				
Other Treatment and Disposal Plant Equipment (341)			12,018	28
<b>Total Treatment and Disposal Plant</b>	<b>0</b>	<b>0</b>	<b>627,958</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)			0	29
Structures and Improvements (371)			125,353	30
Office Furniture and Equipment (372)			243	31
Computer Equipment (372.1)			1,815	32
Transportation Equipment (373)			12,230	33
Other General Equipment (379)	8,000		37,768	34
Other Tangible Property (390)			0	35
<b>Total General Plant</b>	<b>8,000</b>	<b>0</b>	<b>177,409</b>	
<b>Total utility plant in service directly assignable</b>	<b>17,689</b>	<b>0</b>	<b>1,453,294</b>	
Common Utility Plant Allocated to Sewer Department			0	36
<b>Total utility plant in service</b>	<b>17,689</b>	<b>0</b>	<b>1,453,294</b>	

**SEWER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
Sewer	4.000	409	1	0	0	410	2	1
Sewer	6.000	9	0	0	0	9		2
<b>Total Utility</b>		<b>418</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>419</b>	<b>2</b>	

**SEWER MAINS**

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

<b>Number of Feet</b>						
<b>Diameter in Inches (a)</b>	<b>First of Year (b)</b>	<b>Added During Year (c)</b>	<b>Retired During Year (d)</b>	<b>Adjustments Increase or (Decrease) (e)</b>	<b>End of Year (f)</b>	
4.000	127	0	0	0	<b>127</b>	<b>1</b>
6.000	3,807	0	0	0	<b>3,807</b>	<b>2</b>
8.000	25,750	690	690	0	<b>25,750</b>	<b>3</b>
10.000	2,680	374	374	0	<b>2,680</b>	<b>4</b>
12.000	3,216	54	54	0	<b>3,216</b>	<b>5</b>
15.000	1,607	0	0	0	<b>1,607</b>	<b>6</b>
<b>Total Utility</b>	<b>37,187</b>	<b>1,118</b>	<b>1,118</b>	<b>0</b>	<b>37,187</b>	

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## SEWER OPERATING SECTION FOOTNOTES

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### Sewer Operation & Maintenance Expenses (Page S-05)

ACCOUNT 855 - REGULATORY COMMISSION EXPENSE - THIS RELATES TO SPECIFIC ASSESSMENTS FROM THE PSC TO THE SEWER UTILITY RELATIVE TO THE DEREGULATION PROCEEDINGS OF THE SEWER UTILITY. IN A LETTER DATE STAMPED 3/22/02, THE DEREGULATION OF THE SEWER UTILITY WAS APPROVED BY THE PSC.

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### Taxes (Acct. 408 - Sewer) (Page S-06)

THE REMAINDER ASSESSMENT WAS ALLOCATED BASED ON A PROPORTION OF REGULATED SEWER UTILITY REVENUES TO TOTAL REVENUES FOR THE WATER AND SEWER UTILITY FOR THE ENTIRE YEAR.

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### Sewer Utility Plant in Service (Page S-07)

THE ADDITIONS TO PLANT ALL OCCURRED AFTER 3/22/02, THE DATE OF DEREGULATION. THE ADDITIONS AND RETIREMENTS IN ACCOUNT 313 RELATE TO A UTILITY IMPROVEMENT ON PARK DRIVE. THE ADDITIONS IN ACCOUNT 324 CONSIST PRIMARILY OF THE ADDITION OF 4 SOLAR BEE UNITS AT A COST OF \$108,720.

NOTE THAT AT 12/31/02, THE SEWER PLANT WAS DEREGULATED.

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### Sewer Services (Page S-09)

THE SEWER SERVICE ADDED WAS FINANCED BY APPLICATION OF A CZ-1 CHARGE. THERE WERE NO COSTS ASSOCIATED WITH THIS ADDED SERVICE AS IT WAS ALREADY IN PLACE.

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### Sewer Mains (Page S-10)

THESE REPLACEMENTS RELATE TO THE PORTION OF THE PARK DRIVE UTILITY COSTS ALLOCABLE TO THE SEWER UTILITY.

THESE WERE FINANCED WITH OPERATING RESERVES.

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